

## § 301.6062-1

(b) *Method of signing.* The Secretary may prescribe in forms, instructions, or other appropriate guidance the method of signing any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations.

(c) *Effective dates.* The rule in paragraph (a) is effective December 12, 1996. The rule in paragraph (b) is effective on July 21, 1995.

[T.D. 8689, 61 FR 65320, Dec. 12, 1996]

### § 301.6062-1 Signing of corporation returns.

For provisions relating to the signing of corporation income tax returns, see § 1.6062-1 of this chapter (Income Tax Regulations).

### § 301.6063-1 Signing of partnership returns.

For provisions relating to the signing of returns of partnership income, see § 1.6063-1 of this chapter (Income Tax Regulations).

### § 301.6064-1 Signature presumed authentic.

An individual's name signed to a return, statement, or other document shall be prima facie evidence for all purposes that the return, statement, or other document was actually signed by him.

### § 301.6065-1 Verification of returns.

For provisions concerning the verification of returns and other documents, see the regulations relating to the particular tax.

#### TIME FOR FILING RETURNS AND OTHER DOCUMENTS

### § 301.6071-1 Time for filing returns and other documents.

For provisions concerning the time for filing returns and other documents, see the regulations relating to the particular tax.

### § 301.6072-1 Time for filing income tax returns.

For provisions relating to time for filing income tax returns, see §§ 1.6072-1 to 1.6072-4, inclusive, of this chapter (Income Tax Regulations).

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### § 301.6073-1 Time for filing declarations of estimated income tax by individuals.

For provisions relating to time for filing declarations of estimated income tax by individuals, see §§ 1.6073-1 to 1.6073-4, inclusive, of this chapter (Income Tax Regulations).

### § 301.6074-1 Time for filing declarations of estimated income tax by corporations.

For provisions relating to time for filing declarations of estimated income tax by corporations, see §§ 1.6074-1 to 1.6074-3, inclusive, of this chapter (Income Tax Regulations).

### § 301.6075-1 Time for filing estate and gift tax returns.

For provisions relating to time for filing estate tax returns and gift tax returns, see § 20.6075-1 of this chapter (Estate Tax Regulations) and § 25.6075-1 of this chapter (Gift Tax Regulations), respectively.

#### EXTENSION OF TIME FOR FILING RETURNS

### § 301.6081-1 Extension of time for filing returns.

For provisions concerning extensions of time for filing returns or other documents, see the regulations relating to the particular tax.

### § 301.6081-2 Automatic extension of time for filing an information return with respect to certain foreign trusts.

(a) *In general.* A trust required to file a return on Form 3520-A, "Annual Information Return of Foreign Trust with a U.S. Owner," will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the trust files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), a trust must—

(1) Submit a complete application on Form 7004, "Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns," or in any other manner prescribed by the Commissioner; and